

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.2200 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups (IITA Section 202) - Scope
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TITLE 86: REVENUE

**PART 100
INCOME TAX**

**SUBPART C: NET OPERATING LOSSES OF UNITARY BUSINESS GROUPS
OCCURRING PRIOR TO DECEMBER 31, 1986**

Section 100.2200 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) - Scope

- a) This section states rules for the allocation of net operating losses that were incurred in taxable years ending prior to December 31, 1986. These rules apply to various situations in which the combined method of apportionment has been employed by the corporation incurring the loss either in the year of the loss, or in the year to which the loss is carried back or forward. For rules applicable to net operating losses occurring on or after December 31, 1986, see Sections 100.2300 through 100.2350.
- b) The rules are equally applicable to situations involving the combined apportionment method:
 - 1) as it existed prior to Public Act 82-1029 (which applies to taxable years ending on or after December 31, 1982, and which provides the Illinois statutory definition for unitary business group), and
 - 2) as it exists after Public Act 82-1029, but before Public Act 84-1042 (which applies to taxable years ending on or after December 31, 1986, and which provides for Illinois net losses and Illinois net loss deductions).

(Source: Amended at 11 Ill. Reg. 17782, effective October 16, 1987)